

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU

&

THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 17TH JULY 2007 / 26TH ASHADHA 1929

WA.No. 1740 of 2007

AGAINST THE JUDGEMENT IN WP(C) NO.1224/2004 Dated 16/03/2007

APPELLANTS: RESPONDENTS:

1. THE ADDITIONAL SALES TAX OFFICER-III,
COMMERCIAL TAXES DEPARTMENT, KASARAGOD.
2. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM.

BY SENIOR GOVERNMENT PLEADER SRI.MUHAMMED RAFIQ

RESPONDENT: PETITIONER:

M/S. PAVANA AGENCIES,
TRINITY BUILDING, UPPALA, KASARAGOD,
REPRESENTED BY ITS PARTNER, PRAKASH SHETTY.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

W.A. NO. 1740 OF 2007

Dated this the 17th July, 2007

JUDGMENT

H.L.DATTU, C.J.

This writ appeal is filed by the State against the orders passed by the learned single Judge in W.P.(C) No.1224 of 2004, dated 16th March, 2007.

2. We find no merit in the writ appeal. The order passed by the learned single Judge is in consonance with the Constitution Bench decision of the Honourable Supreme Court in **Sunrise Associates** v. **Government of NCT of Delhi & Ors.** ((2006) 5 SCC 603). Accordingly, the writ appeal requires to be rejected and it is rejected.

Ordered accordingly.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/